

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Combined Declaration And Power Of Attorney

As a below-named inventor, I hereby declare that: my residence, post office address and citizenship are as stated below next to my name, that I verily believe I am the original, first and sole inventor (if only one name is listed below) or as joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

[FLAME-RETARDANT POLYESTER ARTIFICIAL HAIR]

the specification of which

(check one)

is attached hereto.

was filed on _____

as U.S. Application Serial No. _____

was filed on March 16, 2005 as PCT

International Application No. PCT/JP2005/004627

and (if applicable) was amended on _____

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above. I acknowledge the duty to disclose information known to me which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, 1.56 I hereby claim foreign priority benefits under 35 U.S.C. 119/365 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate file by me or my assignee disclosing the subject matter claimed in this application and having a filing date (1) before that of the application on which priority is claimed, or (2) if no priority claimed, before the filing of this application:

PRIOR FOREIGN APPLICATION

<u>Number</u>	<u>Country</u>	<u>Filing Date</u> <u>Day/Month/Year</u>	<u>Date First Laid</u> <u>Open or Published</u>	<u>Date Patented</u> <u>or Granted</u>	<u>Priority</u> <u>Claimed</u>
2004-079471	Japan	3/19/2004			Yes

I hereby claim the benefit under 35 U.S.C. 120/365 of the United States applications listed below and PCT International applications listed above or below, if this is a continuation-in-part (CIP) application, Insofar as the subject matter disclosed and claimed in this application is in addition to that disclosed in such prior applications, I acknowledge the duty to disclose information known to me to be material to patentability as defined in 37 C.F.R. 1.56 which became available between the filing date of each such prior application and the national, or PCT International, filing date of this application:

PRIOR U.S. OR PCT APPLICATION(S)

Application No. _____ Day/Month/Year _____ Status (pending, abandoned, granted) _____

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statement and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

I HEREBY APPOINT the Practitioners associated with the following Customer Number as my attorneys, with full power of substitution and revocation, to prosecute this application and any continuations, divisions, reissues, and reexaminations thereof, to receive the patent(s), to transact all business in the United States Patent and Trademark Office connected therewith:

Customer No. 00757 - Brinks Hofer Gilson Lione

PLEASE RECOGNIZE or change the CORRESPONDENCE ADDRESS for this application to the address associated with the above-mentioned Customer Number.

PLEASE DIRECT all telephonic and facsimile communications to:

Richard G. Lione
Telephone: (312) 321-4200
Facsimile: (312) 321-4299

Full name of sole or first inventor Toshiyuki MASUDA	Date
Sole or first inventor's signature <i>Toshiyuki Masuda</i>	<i>July 26, 2006</i>
Residence (City, State/Foreign Country) Hyogo, Japan	
Country of Citizenship Japan	
Post Office Address 20-12, Shioichi, Yoneda-cho, Takasago-shi, Hyougo 676-0806 Japan	

Full name of second inventor, if any	
Second inventor's signature	Date
Residence (City, State/Foreign Country)	
Country of Citizenship	
Post Office Address	